Effective January, 2006

Dear Citizen – Enclosed is the form to apply for Real Estate Tax Relief for the Elderly or Disabled for Tax Year 2006. If you or another of the owners residing in the home meets the requirements, you should complete the application to possibly qualify for up to a full exemption from 2006 real estate tax. The completed application must be signed before a **Notary Public** or the **Commissioner of the Revenue**, and returned to City Hall by **April 1**, **2006**.

Please note that a new application must be filed every year if you wish to be in the Tax Relief program. Tax Relief is also available to homeowners under 65 who are certified permanently and totally disabled. Copies of forms for Disability Certification by private physicians are available on request. Certification for persons on Social Security Disability is available by calling 1-800-772-1213 and requesting Form TPQY. Bring or send a copy of that form to the City with the application.

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Please contact me at 667-1815 (TDD 722-0782) if you
have questions or need any help in filling out the
form , I will  come  to your home , if requested.
John G. Russell, III, Commissioner of the Revenue
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REQUIREMENTS

AGE: Must be at least 65 on December 31 of previous year, unless permanently and totally disabled.

APPLICATION: Must apply by April 1st **each year**.

NET FINANCIAL WORTH: Not exceeding $150,000 as of December 31 of previous year. (Value of dwelling house and lot is not included.)

OWNERSHIP: Must own and occupy dwelling, unless forced to live elsewhere for health reasons and dwelling is not rented out.

INCOME: Total combined income from all sources of owners and relatives living in the household, other than necessary caretaker, may not exceed $50,000. (First $6,500 of income of each relative other than spouse is exempt.)

EXEMPTION: Income of $0 to $25,000 is 100% exempt; $25,001 to $30,000 is 80% exempt; $30,001 to $35,000 is 60% exempt; $35,001 to $40,000 is 40% exempt; $40,001 to $50,000 is 20% exempt.

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